



STATE BOARD OF EQUALIZATION

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November 19, 1982

TO COUNTY ASSESSORS:

ASSEMBLY BILL 2308-WELFARE EXEMPTION:
PROPERTY IN ITS NATURAL STATE

No. 82/129

On September 27, 1982, the Governor signed into law AB 2308. It is Chapter 1485, Statutes of 1982, and becomes operative on the 1983 lien date.

This bill amends Section 214.02 of the Revenue and Taxation Code by extending through the 1987 lien date the availability of the welfare exemption for certain natural preserves which are accessible to the general public. In addition, the scope of the exemption is now limited to organizations owning less than 30,000 acres in aggregate in any one county unless the organization owning the property is fully independent, as defined, of the owner of any taxable adjacent real property. Also, the exemption provided by Section 214.02 shall not apply to property reserved for future development.

At present we are aware of only one welfare exemption claimant in the State which owns 30,000 or more acres in one county. To insure proper administration of claims filed under Section 214.02 in 1983 and thereafter, we ask that you:

1. make certain Section B, Item 1A of the welfare exemption claim is completed and verify its accuracy, and
2. advise us in the "remarks" section of the field inspection report if the total acreage owned by a claimant in your county is approaching or exceeds the 30,000 limit.

Any claims filed which exceed the limit contained in the new law will be handled on a case by case basis.

Enclosed is a copy of AB 2308. If you have any questions or information concerning this bill, please contact Bill Minor, Vance Price, or Bill Grommet of this division. Their phone number is (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:ab
Enclosure
AL-01-0358A